Government of Kerala
1978

Reg. No. KL/TV/12

# KERALA GAZETTE

## EXTRAORDINARY

### PUBLISHED BY AUTHORITY

**Vol. XXIII] Trivandrum, Wednesday, 2nd August 1978 / 11th Sravaua 1900 [No. 503**

GOVERNMENT OF KERALA

**Revenue (S) Department**

NOTIFICATION

No. 47517/S1/78/RD. *Dated, Trivandrum, 1st August 1978.*

**S. R. O. No. 761/78.**—In exercise of the powers conferred by Section 99A of the Kerala Land Reforms Act, 1963 (1 of 1964), the Government of Kerala hereby make the following amendment to their Notification No. 9589/N2/70/LRD dated the 11th May, 1970, published as S. R. O. No. 193/70 in the Kerala Gazette dated the 19th May, 1970, as subsequently amended, namely:—

AMENDMENT

In the Schedule to the said notification, for the entry in column (3) against serial number 2, the following entry shall be substituted, namely:—

"Shri P. K. Balakrishnan Nair, Deputy Collector".

By order of the Governor,

K. RAMACHANDRAN,
*Joint Secretary to Government.*

GPT. 33/2941/MC.

## Explanatory Note

(This does not form part of the notification, but is intended to indicate its general purport).

In G. O. (Rt) No. 949/78/RD dated 23-6-1978 Shri P. K. Balakrishnan Nair, Deputy Collector has been posted as Appellate Authority (Land Reforms), Ernakulam. He assumed charge of the post on the 10th of July 1978 Forenoon. The Notification is intended to give effect to the above orders.

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Government of Kerala
1978

Reg. No. KL/TV/13

# KERALA GAZETTE

## EXTRAORDINARY

PUBLISHED BY AUTHORITY

Vol. XXIII] Trivandrum, Wednesday, 2nd August 1978 / 11th Sravana 1900 [No. 504

GOVERNMENT OF KERALA

**Local Administration and Social Welfare (D) Department**

NOTIFICATIONS

G. O. MS. 195/78/LA&SWD. *Dated, Trivandrum, 2nd August* 1978.

I

**S. R. O. No. 762/78.**—Whereas the Government of Kerala have, in Notification No. 40636/D1/77/LA&SWD dated the 11th January, 1978, published in the Kerala Gazette Extraordinary No. 21 dated the 12th January, 1978, declared their intention to constitute the areas comprised in the Trippunithura Panchayat area into a Municipality;

And whereas, with a view to facilitate the said intention it has been proposed to cancel the notification No. G.O. Ms. 191/61/DD dated 28th December 1961, published in the Kerala Gazette Extraordinary No. 154 dated 13th December, 1961 by which the Trippunithura Panchayat area was declared, and for that purpose notice, as required by the proviso to sub-section (1) of section 3 of the Kerala Panchayats Act, 1960 (32 of 1960), has been issued to the Trippunithura Panchayat requesting to show cause against the said proposal;

And whereas the suggestions and objections of the Trippunithura Panchayat have been considered by the Government;

33/2942/MC.

Now, therefore, in exercise of the powers conferred by clause (d) of sub-section (1) of section 3 of the Kerala Panchayats Act, 1960 (32 of 1960) the Government of Kerala hereby cancel, with effect from the 15th August, 1978, the declaration of the Trippunithura Panchayat area made in Notification No. G. O. MS. 191/61/DD dated 28th December, 1961 published in the Kerala Gazette Extraordinary No. 154 dated 30th December, 1961.

II

**S. R. O. No. 763/78.**—Whereas the Government of Kerala have, in Notification No. 40636/D1/77/LA&SWD dated the 11th January, 1978 published in the Kerala Gazette Extraordinary No. 21 dated the 12th January, 1978, declared their intention to constitute the areas comprised in the Trippunithura Panchayat area into a Municipality;

And whereas a period of two months from the date of publication of the said notification has expired and the objections and suggestions received have been considered by the Government;

Now, therefore, in exercise of the powers conferred by sub-section (3) of section 4 of the Kerala Municipalities Act, 1960 (14 of 1961) the Government of Kerala hereby declare the areas comprised in the Trippunithura Panchayat area as a Municipality with effect from the 15th August, 1978.

By order of the Governor,

N. Gopalakrishnan Nair,
*Special Secretary to Government.*

**Explanatory Note**

(This does not form part of the notifications, but is intended to indicate their general purport).

Representations have been received by the Government requesting to constitute the area within the Trippunithura Panchayat as a Municipality. The Trippunithura Panchayat area satisfies all the conditions prescribed for being constituted into a Municipality. Government have decided to constitute the Trippunithura Panchayat area into a Municipality with effect from the 15th August, 1978.

These notifications are intended to achieve the above object.

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1978

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# KERALA GAZETTE

## EXTRAORDINARY

## PUBLISHED BY AUTHORITY

Vol. XXIII] Trivandrum, Wednesday 2nd August 1978 / 11th Sravana 1900 [No. 505

GOVERNMENT OF KERALA

**Home (SS-B) Department**

NOTIFICATION

G. O. Ms. No. 56/78/Home. *Dated, Trivandrum, 2nd August 1978.*

**S. R. O. No. 764/78.**—Whereas the place specified in the schedule below is of vital importance to the country;

And whereas information with respect thereto or the destruction or obstruction thereof or interference therewith would be useful to an enemy;

Now, therefore, in exercise of the powers conferred by sub-clause (d) of clause (8) of section 2 of the Indian Official Secrets Act, 1923 (Central Act 19 of 1923) read with Notification S.O. No. 1285 dated the 4th May, 1963 of the Ministry of Home Affairs, Government of India, the Government of Kerala hereby declare the place specified in the said schedule to be "prohibited place" for the purposes of the said Act and direct that a copy of this Notification in English and Malayalam versions be affixed to the said place.

By order of the Governor,

M. P. Madhavan Nair,
*Additional Secretary to Government.*

33/2945/MC

## The Schedule

| *Name of Installation* | *Name of Place* | *Locality/ Village* | *Police Station* | *Taluk* | *District* | *Boundaries* |
|---|---|---|---|---|---|---|
| (1) | (2) | (3) | (4) | (5) | (6) | (7) |
| Peppara Dam Site | Peppara | Vithura unsurveyed area of Aryanad B. Village. | Vithura | Nedumangad | Trivandrum | 1. *North:* 200 M. upstream on the left bank of the river.<br>2. *East:* 750 M from the terminus of the Dam on the left bank.<br>3. *South:* 250 M downstream of the axis on the left bank and 400 M downstream of axis on the right bank.<br>4. *South West:* 600 M downstream of axis on the right bank.<br>5. *West:* 650 M from the terminus of axis on the right bank.<br>6. *North West:* 500 M from the terminus of the Dam on the right bank.<br>7. *North East:* 600 M upstream of the Dam axis on the right bank.<br><br>(The distances noted are only approximate). |

## Explanatory Note

(This does not form part of the notification but is intended to give its purport.)

It is considered necessary that the place mentioned in the schedule should be declared as prohibited place under the Indian Official Secrets Act, 1923. The above notification is intended to achieve this object.

## വിജ്ഞാപനം

ജി.ഒ. (എം.എസ്) നമ്പർ 56/78/ആഭ്യന്തരം.

തിരുവനന്തപുരം,
1978 ആഗസ്റ്റ്, 2.

എസ്. ആർ. ഒ. നമ്പർ 764/78.—താഴെ പട്ടികയിൽ പ്രത്യേകമായി പറഞ്ഞിട്ടുള്ള സ്ഥലം രാജ്യത്തിന് വളരെ പ്രാധാന്യമർഹിക്കുന്നതുകൊണ്ടും;

അതിനെ സംബന്ധിക്കുന്ന വിവരമോ അതിന്റെ നാശമോ തടസമോ അഥവാ അതിലുള്ള ഇടപെടലോ ഒരു ശത്രുവിന് ഉപയോഗപ്രദമായിരിക്കുമെന്നുള്ളതുകൊണ്ടും;

ഇപ്പോൾ, അതിനാൽ, ഇന്ത്യാഗവൺമെന്റ് ആഭ്യന്തരമന്ത്രികാര്യാലയത്തിന്റെ 1963 മേയ് 4-ാം തീയതിയിലെ എസ്. ഒ. 1285-ാം നമ്പർ വിജ്ഞാപനത്തോടു ചേർത്തു വായിച്ചപ്രകാരമുള്ള ഇൻഡ്യൻ ഔദ്യോഗിക രഹസ്യങ്ങൾ ആക്റ്റ്, 1923 (1923-ലെ 19-ാം കേന്ദ്ര ആക്റ്റ്) 2-ാം വകുപ്പ് (8)-ാം ഖണ്ഡം (ഡി) ഉപഖണ്ഡം വഴി നൽകപ്പെട്ട അധികാരങ്ങൾ പ്രയോഗിച്ച് കേരള സർക്കാർ പ്രസ്തുത പട്ടികയിൽ പ്രത്യേകമായി പറഞ്ഞിട്ടുള്ള സ്ഥലം പ്രസ്തുത ആക്റ്റിന്റെ ആവശ്യങ്ങൾക്കായി ''നിരോധിത പ്രദേശം'' ആയി ഇതിനാൽ പ്രഖ്യാപിക്കുകയും ഇംഗ്ലീഷിലും മലയാളത്തിലുമുള്ള ഈ വിജ്ഞാപനത്തിന്റെ ഒരു പ്രതി പ്രസ്തുത സ്ഥലത്ത് പതിക്കേണ്ടതാണെന്ന് നിർദ്ദേശിക്കുകയും ചെയ്യുന്നു.

ഗവർണ്ണറുടെ ഉത്തരവുപ്രകാരം

എം. പി. മാധവൻ നായർ

അഡീഷണൽ സെക്രട്ടറി (ആഭ്യന്തരം).

പട്ടിക

| സ്ഥാപനത്തിന്റെ പേര് | സ്ഥലപ്പേര് | പ്രദേശം ഗ്രാമം | പോലീസ് സ്റ്റേഷൻ | താലൂക്ക് | ജില്ല | അതിരുകൾ |
|---|---|---|---|---|---|---|
| (1) | (2) | (3) | (4) | (5) | (6) | (7) |
| പേപ്പാറ അണക്കെട്ട് | പേപ്പാറ | വിതുര ആര്യനാട് ബി. വില്ലേജിന്റെ സർവേ ചെയ്തിട്ടില്ലാത്ത പ്രദേശം. | വിതുര | നെടുമങ്ങാട് | തിരുവനന്തപുരം | 1. വടക്ക്: നദിയുടെ ഇടതുകരയിൽ 200 മീററർ മുകളിലേക്ക്.<br>2. കിഴക്ക്: അണക്കെട്ട് അവസാനിക്കുന്ന ഭാഗത്തുനിന്നും ഇടതുകരയിൽ 750 മീററർ<br>3. തെക്ക്: ഇടതുകരയിൽഅക്ഷരേഖയിൽനിന്നും 250 മീററർ താഴോട്ടും വലതുകരയിൽ അക്ഷരേഖയിൽനിന്നും 450 മീററർ താഴോട്ടും.<br>4. തെക്കു പടിഞ്ഞാറ്: വലതുകരയിൽ . അക്ഷരേഖയിൽനിന്നും 600 മീററർ താഴോട്ട്. |

5. പടിഞ്ഞാറ്: വലതുകരയിൽ അക്ഷരേഖയുടെ അവസാന ഭാഗത്തുനിന്നും 650 മീറ്റർ.
6. വടക്കു പടിഞ്ഞാറ്: വലതുകരയിൽ അണക്കെട്ട് അവസാനിക്കുന്ന ഭാഗത്തുനിന്നും 500 മീറ്റർ
7. വടക്കു കിഴക്ക്: വലതുകരയിൽ അണക്കെട്ടിന്റെ അക്ഷരേഖയിൽനിന്നും മുകളിലേക്ക് 600 മീറ്റർ.

(ദൂരം കുറിച്ചിരിക്കുന്നത് ഏകദേശ ദൂരമാണ്.)

## വിശദീകരണക്കുറിപ്പ്

(ഇത് വിജ്ഞാപനത്തിന്റെ ഭാഗമല്ല. എന്നാൽ അതിന്റെ ഉദ്ദേശം വ്യക്തമാക്കുന്നതിനുള്ളതാണ്.)

പട്ടികയിൽ പറഞ്ഞിട്ടുള്ള സ്ഥലം ഇന്ത്യൻ ഔദ്യോഗിക രഹസ്യങ്ങൾ ആക്റ്റ്, 1923-ൻ കീഴിൽ നിരോധിതപ്രദേശമായി പ്രഖ്യാപിക്കേണ്ടത് ആവശ്യമാണെന്ന് കരുതപ്പെടുന്നു. മേൽപ്പറഞ്ഞ വിജ്ഞാപനം ഈ ഉദ്ദേശം സാധിക്കാൻ ഉദ്ദേശിച്ചുകൊണ്ടുള്ളതാണ്.

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Government of Kerala
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# KERALA GAZETTE

## EXTRAORDINARY

PUBLISHED BY AUTHORITY

Vol. XXIII] Trivandrum, Wednesday, 2nd August 1978 / 11th Sravana 1900 [No. 508

GOVERNMENT OF KERALA

**Law (Leg. A) Department**

NOTIFICATION

No. 9725-Leg. (A) 2/78/Law. *Dated, Trivandrum, 2nd August 1978/ 11th Sravana, 1900.*

The following Act of the Kerala State Legislature is hereby published for general information. The Bill as passed by the Legislative Assembly received the assent of the Governor on the 1st day of August, 1978.

By order of the Governor,
K. Viswanathan Nair,
*Law Secretary.*

PRINTED AND PUBLISHED BY THE S.G.P. AT THE GOVERNMENT PRESS, TRIVANDRUM, 1978.

33/2952/MC

# ACT 21 OF 1978

## THE KERALA GENERAL SALES TAX (AMENDMENT) ACT, 1978

*An Act further to amend the Kerala General Sales Tax Act, 1963.*

*Preamble.*—WHEREAS it is expedient further to amend the Kerala General Sales Tax Act, 1963, for the purposes hereinafter appearing;

BE it enacted in the Twenty-ninth Year of the Republic of India as follows:—

1. *Short title and commencement.*—(1) This Act may be called the Kerala General Sales Tax (Amendment) Act, 1978.

(2) It shall be deemed to have come into force on the 1st day of April, 1978.

2. *Amendment of section 2.*—In section 2 of the Kerala General Sales Tax Act, 1963 (15 of 1963) (hereinafter referred to as the principal Act),—

(1) in clause (viii),—

(i) sub-clause (a) shall be omitted;

(ii) for sub-clause (e), the following sub-clause shall be substituted, namely:—

"(e) a person who, whether in the course of business or not, sells—

(i) goods produced by him by manufacture, agriculture, horticulture or otherwise; or

(ii) trees which grow spontaneously and which are agreed to be severed before sale or under the contract of sale.";

(2) after clause (xvi), the following clause shall be inserted, namely:—

"(xvi-a) "person" includes—

(i) an individual;

(ii) a joint family;

(iii) a company;

(iv) a firm;

(v) an association of persons or a body of individuals, whether incorporated or not;

(vi) the Central Government or the Government of Kerala or the Government of any other State or Union Territory in India;

(vii) a local authority;

(viii) every artificial juridical person not falling under any of the preceding sub-clauses;";

(3) in clause (xxi), after *Explanation (1A)*, the following *Explanation* shall be inserted, namely:—

"*Explanation (1B)*.—A transfer of property in trees which grow spontaneously and which are agreed to be severed before sale or under the contract of sale by the person entitled to make such transfer, whether in the course of trade or business or otherwise, for cash or for deferred payment or other valuable consideration, shall be deemed to be a sale for the purposes of this Act.";

(4) to clause (xxvi), the following *Explanation* shall be added, namely:—

"*Explanation*.—Notwithstanding anything contained in any other provision of this Act, in the case of goods which are taxable at the point of last purchase in the State by a dealer liable to tax under section 5, and which are held as closing stock on the last day of any financial year, the amount for which such goods were purchased by the dealer shall be deemed also to be a part of his total turnover for the subsequent year or each of the subsequent years until such goods are either sold by him in the State or such purchase acquires the character of last purchase in the State in the hands of such dealer, and in case such purchase acquires the character of last purchase in the State in the hands of such dealer, the turnover in respect of such purchase shall be liable to tax in the year in which the purchase acquires the character of last purchase;".

3. *Amendment of section 3*.—In section 3 of the principal Act, after sub-section (3), the following sub-sections shall be inserted, namely:—

"(4) The Board of Revenue or the Deputy Commissioner may, by order in writing,—

(a) transfer any case or cases relating to any assessee or class of assessees pending before an assessing authority to another assessing authority having jurisdiction to deal with such case or cases: or

(b) specify one of the assessing authorities having jurisdiction over an area, which shall deal with any case or cases relating to any assessee or class of assessees.

(5) Where any case is transferred to an assessing authority under clause (a) of sub-section (4), such assessing authority may deal with the case either *de novo* or from the stage at which it was transferred.".

4. *Amendment of section 5*.—In section 5 of the principal Act,—

(a) in sub-section (2), for the words "two thousand five hundred rupees", the words "ten thousand rupees" shall be substituted;

(b) in sub-section (3), the following *Explanation* shall be inserted at the end, namely:—

"*Explanation.*—For the purposes of this sub-section, "component part" means an article which forms an identifiable constituent of any finished product, which along with others goes to make up the finished product and which is identifiable visually and is separable by a mechanical process and not by a chemical process, provided the identity of such article is not lost by separation.";

(c) in sub-section (4), for the words "at the rate of four per cent of his taxable turnover in respect of the goods other than those specified in the First or Second Schedule", the words "on his taxable turnover in respect of such goods" shall be substituted.

5. *Amendment of section 5A.*—In section 5A of the principal Act, in the proviso to sub-section (2), for the words "two thousand five hundred rupees", the words "ten thousand rupees" shall be substituted.

6. *Amendment of section 13.*—In sub-section (2) of section 13 of the principal Act, for the words "two thousand five hundred rupees", the words "ten thousand rupees" shall be substituted.

7. *Amendment of section 14.*—In section 14 of the principal Act,—

(a) after sub-section (2), the following sub-section shall be inserted, namely:—

"(2A) Where it appears necessary to the prescribed authority so to do for the proper realisation of the tax payable under this Act, it may, by an order in writing and for reasons to be recorded therein, impose as a condition for the issue of the registration certificate a requirement that the dealer shall furnish in the prescribed manner and within such time as may be specified in the order such security as may be so specified.";

(b) in sub-section (4), for the words "security for the proper payment of tax", the words, brackets, figure and letter "security, or if the dealer has already furnished any security in pursuance of an order under sub-section (2A), additional security, for the proper payment of tax" shall be substituted.

8. *Amendment of section 17.*—In section 17 of the principal Act, for sub-sections (4), (5) and (6), the following sub-sections shall be substituted, namely:—

"(4) Notwithstanding anything to the contrary contained in sub-section (3), the assessing authority shall accept the return for any two years out of the three consecutive years beginning with the year 1977-78 submitted by any dealer whose total turnover as assessed under this Act according to the latest completed assessment and the total turnover specified in the return submitted by the assessee for the year for which the assessment is to be made accepting the return, does not exceed one lakh rupees and assess the dealer on the basis of such return:

Provided that the provisions of this sub-section shall not apply if the tax due as specified in the return is less than the tax assessed according to the latest completed assessment by more than—

(a) twenty-five per cent, if the tax so assessed is not more than two hundred rupees;

(b) twenty per cent, if the tax so assessed is more than two hundred rupees but less than five hundred rupees;

(c) ten per cent, if the tax so assessed is not less than five hundred rupees:

Provided further that the provisions of this sub-section shall not apply in the case of a dealer who has been punished or on whom a penalty has been imposed for evasion of tax for the year for which the return has been submitted.

(5) It shall be competent for the Board of Revenue to fix the two years for which the returns sball be accepted for the purposes of sub-section (4), in respect of any dealer or class or group of dealers.

(6) If in respect of any year out of the three years mentioned in sub-section (4), the dealer is assessed in accordance with the provisions of sub-section (3), then for the next two years the assessing authority shall accept the return submitted by him and assess him on the basis of such return unless the total turnover as assessed under this Act for the said year or the total turnover specified in the return submitted by the dealer for the year for which assessment is to be made is above one lakh rupees.

(7) The provisions contained in the provisos to sub-section (4) shall, so far as may be, apply in respect of any assessment under sub-section (6).

(8) The system of completing the assessment in accordance with the provisions of sub-section (3) for one year and then completing the assessment accepting the return for the next two years shall, subject to the conditions and limitations specified in this section, be continued for subsequent years.

(9) For the removal of doubts, it is hereby clarified that nothing contained in sub-sections (4), (6) and (8) shall be deemed to exclude the operation of section 19 or section 27 in the case of a dealer assessed under any of the said sub-sections.".

9. *Insertion of new section* 19A.—After section 19 of the principal Act, the following section shall be inserted, namely:—

"19A. *Assessment in cases of price variation.*—Notwithstanding anything contained in sub-section (1) of section 19,—

(a) if a dealer receives in any year any amount due to price variations, which would have been included in his turnover for any previous year if it had been received by him in that year, he shall, within thirty days from the

end of the year in which such amount is received, submit a return in the prescribed form to the assessing authority and thereupon the assessing authority shall proceed to assess the tax payable on such amount;

(b) if the assessing authority is satisfied that any return submitted under clause (a) is correct and complete, it shall assess the dealer on the basis thereof;

(c) if the return submitted by a dealer under clause (a) appears to the assessing authority to be incorrect or incomplete, the assessing authority shall, after making such inquiry as it may consider necessary and after taking into account all relevant materials gathered by it, assess the dealer to the best of its judgment:

Provided that before taking action under this clause the dealer shall be given a reasonable opportunity to prove the correctness and completeness of the return;

(d) if no return is submitted by the dealer under clause (a), the assessing authority may, within four years from the expiry of the period within which such return ought to have been submitted, proceed to assess the tax payable on the amount referred to in the said clause:

Provided that before making any assessment under this clause, the assessing authority shall give the dealer an opportunity of being heard and make such other inquiry as it considers necessary.".

10. *Amendment of section* 23.—In section 23 of the principal Act, in sub-section (3), after the words "revising authority", the words "or within the time specified therefor in this Act or in any rule made thereunder" shall be inserted.

11. *Amendment of section* 25.—In section 25 of the principal Act,—

(a) in sub-section (1), for the words "require any officer of the Government or any local authority, company, firm, society or association of persons from whom money is due or may become due to the dealer, or any officer of the Government or any local authority, company, firm, society or association of persons", the words and brackets "require any court or any officer of the Central Government or of the Government of any State or Union Territory or any other person (other than an individual) from whom money is due or may become due to the dealer or any court or any such officer or any other person (other than an individual)" shall be substituted;

(b) for sub-section (3), the following sub-section shall be substituted, namely:—

"(3) Any court, officer or other person making any payment in compliance with a notice under this section shall be deemed to have made the payment under the authority of the dealer, and the receipt by the assessing

authority shall constitute a good and sufficient discharge of the liability of such court, officer or other person to the extent of the amount referred to in the receipt.";

(c) in sub-section (4), for the words "Any local authority, company, firm, society or association of persons", the words "Any court or person other than an officer of the Government" shall be substituted;

(d) for sub-sections (5) and (6) and the *Explanation* under sub-section (6), the following sub-sections and *Explanation* shall be substituted, namely:—.

"(5) Where any court or person other than an officer of the Government to which or to whom a notice under this section is sent objects to it on the ground that the sum demanded or any part thereof is not due by it or him to the dealer or that such court or person does not hold any money for or on account of the dealer, then nothing contained in this section shall be deemed to require such court or person to pay the sum demanded or any part thereof to the assessing authority.

(6) Any amount which a court or person other than any officer of the Government is required to pay to the assessing authority or for which it or he is liable to the assessing authority under this section shall, if it remains unpaid, be a charge on the properties of such court or person, as the case may be, and may be recovered as if it were an arrear of public revenue due on land.

*Explanation.*—For the purposes of this section, the amount due to a dealer or money held for or on account of a dealer by any court, officer or other person shall be computed after taking into account such claims, if any, as may have fallen due for payment by such court, officer or other person, as the case may be, and as may be lawfully subsisting.".

12. *Amendment of section* 28.—In section 28 of the principal Act, in the proviso to sub-section (6), for the words "forty-five days", the words "sixty days" shall be substituted.

13. *Insertion of new section* 33*A*.—After section 33 of the principal Act, the following section shall be inserted, namely:—

"33A. *Warehousemen to submit returns.*—Every warehouseman shall, if so required by an officer not below the rank of an assessing authority, furnish such particulars as he may require in respect of the goods deposited in his warehouse by any dealer, for the purpose of verifying the correctness of the returns submitted and the accounts maintained by such dealer.".

14. *Amendment of section* 34.—In sub-section (1) of section 34 of the principal Act,—

(a) after the word and figures "section 19,", the word, figures and letter "section 19A," shall be inserted;

(b) for the words, figures and brackets "section 30 or sub-section (2) of section 47", the words and figures "or section 30" shall be substituted.

15. *Amendment of section* 35.—In section 35 of the principal Act,—

(a) in sub-section (1), for the words "the Inspecting Assistant Commissioner or any officer or authority of rank below that of an Inspecting Assistant Commissioner", the words "any officer or authority subordinate to him other than an Appellate Assistant Commissioner" shall be substituted;

(b) after sub-section (2), the following sub-section shall be inserted, namely:—

"(2A) Notwithstanding anything contained in sub-section (2), the Deputy Commissioner may pass an order under sub-section (1) on any point which has not been decided in an appeal or revision referred to in clause (b) of sub-section (2), before the expiry of a period of one year from the date of the order in such appeal or revision or before the expiry of the period of four years referred to in clause (c) of that sub-section, whichever is later.".

16. *Amendment of section* 37.—In section 37 of the principal Act,—

(a) in sub-section (1), for the words "the Deputy Commissioner, Inspecting Assistant Commissioner or any officer or authority of rank below that of an Inspecting Assistant Commissioner", the words "any officer or authority subordinate to it other than an Appellate Assistant Commissioner" shall be substituted;

(b) after sub-section (2), the following sub-section shall be inserted, namely:—

"(2A) Notwithstanding anything contained in sub-section (2), the Board of Revenue may pass an order under sub-section (1) on any point which has not been decided in an appeal or revision referred to in clause (b) of sub-section (2), before the expiry of a period of one year from the date of the order in such appeal or revision or before the expiry of a period of four years referred in clause (c) of that sub-section, whichever is later.".

17. *Omission of section* 45.—Section 45 of the principal Act shall be omitted.

18. *Amendment of section* 45*A*.—In section 45A of the principal Act,—

(a) in sub-section (1), for the words "an amount of fifty rupees or twice the amount of sales tax or other amount evaded or sought to be evaded, whichever is higher", the words "an amount not exceeding twice the amount of sales tax or other amount evaded or sought to be evaded where it is practicable to quantify the evasion or an amount not exceeding five thousand rupees in any other case" shall be substituted;

(b) for sub-section (3), the following sub-section shall be substituted, namely:—

"(3) The Deputy Commissioner may, on application by any person on whom a penalty is imposed under sub-section (1) within thirty days from the date of receipt by him of the order imposing such penalty, for reasons to be recorded in writing, confirm, reduce or waive such penalty or remand the case to the assessing authority or Appellate Assistant Commissioner, as the case may be, for reconsideration:

Provided that the Deputy Commissioner may admit an application made after the expiry of the said period of thirty days if he is satisfied that the applicant had sufficient cause for not making the application within the said period.";

(c) in sub-section (5),—

(i) in the proviso, for the words "Provided that", the words "Provided further that" shall be substituted;

(ii) before the proviso, the following proviso shall be inserted, namely:—

"Provided that the Board of Revenue shall not admit an application made after the expiry of thirty days from the date of receipt by the applicant of the order under sub-section (1) or sub-section (3), as the case may be, unless it is satisfied that the applicant had sufficient cause for not making the application within the said period.".

19. *Amendment of section* 47.—In section 47 of the principal Act, in clause (b), for the words "one thousand rupees", the words "five thousand rupees" shall be substituted.

20. *Amendment of section* 54.—In sub-section (2) of section 54 of the principal Act, in clause (ix), for the words "Department of the Government", the words "Department of the Central Government or the Government of Kerala" shall be substituted.

21. *Insertion of new section* 59A.—After section 59 of the principal Act, the following section shall be inserted, namely:—

"59A. *Power of Government to determine rate of tax.*—If any question arises as to the rate of tax leviable under this Act on the sale or purchase of any goods, such question shall be referred to the Government for decision, and the decision of the Government thereon shall, notwithstanding any other provision in this Act, be final.".

22. *Amendment of First Schedule.*—In the First Schedule to the principal Act,—

(i) for Serial Number 1 and the entries relating thereto and the Explanation thereunder, the following shall be substituted, namely:—

| | | | |
|---|---|---|---|
| "1. | Foreign Liquor | At the point of first sale in the State by a dealer who is liable to tax under section 5 | 50 |
| 2. | Liquor other than foreign liquor, arrack and toddy | do. | 40 |

*Explanation* 1.—"Liquor" means and includes toddy, wine, brandy, champagne, sherry, rum, gin, whisky, beer, cider, coco-brandy, arrack and all other distilled or spirituous or fermented beverages brought into or produced or manufactured in the State.

*Explanation* 2.—"Foreign liquor" means any liquor manufactured in any country other than India and brought to India.";

(ii) for Serial Number 5 and the entries relating thereto, the following shall be substituted, namely:—

| | | | |
|---|---|---|---|
| "5. | Rubber products other than those specifically mentioned in this Schedule, but not including cycle tyres and tubes and rubber accessories of cycles | At the point of first sale in the State by a dealer who is liable to tax under section 5 | 10 |
| 5A. | Synthetic rubber and its products and mixture of rubber and synthetic rubber | do. | 12"; |

(iii) in column (4) against Serial Number 6, for the figures "12", the figures "15" shall be substituted;

(iv) for Serial Numbers 7 and 8 and the entries relating thereto, the following shall be substituted, namely:—

| | | | |
|---|---|---|---|
| "7. | All varieties of tractors, power tillers and bull dozers and spare parts, component parts and tyres and tubes thereof | At the point of first sale in the State by a dealer who is liable to tax under section 5 | 10 |

| | | | |
|---|---|---|---|
| 8. | Motor vehicles, motor vessels, motor engines, chassis of motor vehicles, trailers, motor bodies built on the chassis of motor vehicles, bodies built for motor vessels or engines, motor tyres, tubes and other spare parts and accessories of motor vehicles or motor vessels; motor cycles and cycle combinations, motor scooters, motorettes and tyres, tubes and other spare parts and accessories of motor cycles, motor scooters and motorettes. | At the point of first sale in the State by a dealer who is liable to tax under section 5 | 15 |
| 8A. | Rolling bearing, that is to say, ball or roller bearing (all kinds) | do. | 8"; |

(v) for the entry in column (2) against Serial Number 9, the following shall be substituted, namely:—

"Refrigerators, water coolers and air conditioning plants and machines and component parts thereof";

(vi) in column (4) against Serial Number 18, for the figures "15", the figures "20" shall be substituted;

(vii) in the entry in column (2) against Serial Number 21, for the words "parts thereof", the words "parts and accessories thereof" shall be substituted;

(viii) in column (4) against Serial Number 25, for the figure "7", the figure "8" shall be substituted;

(ix) in column (4) against Serial Number 25A, for the figure "9", the figures "10" shall be substituted;

(x) in the entry in column (2) against Serial Number 25B, for the words "Mosaic tiles", the words "Glazed tiles, mosaic tiles" shall be substituted;

(xi) in the entries relating to Serial Number 25H, in column (4), for the figure "9", the figures "10" shall be substituted;

(xii) after Serial Number 25H and the entries relating thereto, the following shall be inserted, namely:—

| | | |
|---|---|---|
| "25HH. Fruits, vegetables, roots and tubers, preserved or prepared and canned, tinned or bottled | At the point of first sale in the State by a dealer who is liable to tax under section 5 | 10"; |

(xiii) in column (4) against Serial Number 25NN, for the figure "5" the figure "3" shall be substituted;

(xiv) in column (4) against Serial Number 25O, for the figure "5", the figure "6" shall be substituted;

(xv) after Serial Number 25O and the entries relating thereto, the following shall be inserted, namely:—

| | | |
|---|---|---|
| "25OO Cotton sewing thread | At the point of first sale in the State by a dealer who is liable to tax under section 5 | 3"; |

(xvi) for Serial Number 25P and the entries relating thereto, the following shall be substituted, namely:—

| | | | |
|---|---|---|---|
| "25P. | Non-alcoholic drinks and beverages, bottled or canned and sold under brand name | At the point of first sale in the State by a dealer who is liable to tax under section 5 | 10 |
| 25PP. | Aerated waters, non-alcoholic drinks and beverages bottled or canned and not falling under item 25P | do. | 5"; |

(xvii) after Serial Number 25Q and the entries relating thereto, the following shall be inserted, namely:—

| | | |
|---|---|---|
| "25R. Titanium Dioxide | At the point of first sale in the State by a dealer who is liable to tax under section 5 | 10"; |

(xviii) in column (4) against Serial Number 26, for the figure "9" the figures "10" shall be substituted;

(xix) for Serial Number 26A and the entries relating thereto, the following shall be substituted, namely:—

| | | | |
|---|---|---|---|
| "26A. | Water supply and sanitary equipments and fittings | At the point of first sale in the State by a dealer who is liable to tax under section 5 | 8 |
| 26B. | P. V. C. pipes | do. | 8"; |

(xx) after Serial Number 32 and the entries relating thereto, the following shall be inserted, namely:—

| | | | |
|---|---|---|---|
| "32A. | All kinds of suit cases, brief cases and vanity bags, when sold at a price of Rs. 50 or above | At the point of first sale in the State by a dealer who is liable to tax under section 5 | 10"; |

(xxi) for Serial Number 33 and the entries relating thereto, the following shall be substituted, namely:—

| | | | |
|---|---|---|---|
| "33. | Plywood, veneer-plywood and hard-boards | At the point of first sale in the State by a dealer who is liable to tax under section 5 | 7 |
| 33A. | All kinds of laminated sheets and thermocol | do. | 15"; |

(xxii) in column (4) against Serial Number 49, for the figure "5", the figure "6" shall be substituted;

(xxiii) for Serial Numbers 54 and 55 and the entries relating thereto, the following shall be substituted, namely:—

"54. (i) Ammonium Sulphate,

(ii) Ammonium Sulphate Nitrate,

(iii) Urea,

(iv) Ammonium Chloride,

(v) Sodium Nitrate,

(vi) Calcium Ammonium Nitrate,

(vii) Super Phosphate Single,

(viii) Super Phosphate Triple,

(ix) Kotka Phosphate,

| | | | |
|---|---|---|---|
| | (x) Dicalcium Phosphate, | | |
| | (xi) Pottassium Chloride (Muriate of Potash), | | |
| | (xii) Sulphate of Potash, | | |
| | (xiii) Mono Ammonium Phosphate, | | |
| | (xiv) Di Ammonium Phosphate, | | |
| | (xv) Ammonium Phosphate Sulphate of any description, | | |
| | (xvi) Nitro phosphate of any description, | | |
| | (xvii) N. P. K. Complex of various grades, | | |
| | (xviii) Bone meal, | | |
| | (xix) Urea Ammonium Phosphate, | | |
| | (xx) Fused Calcium Magnesium Phosphate, | | |
| | (xxi) Rock Phosphate, | | |
| | (xxii) Any mixture of two or more of the articles mentioned in sub-items (i) to (xxi) above with or without the addition of other articles (on the turnover relating to components thereof which have not already suffered tax), and | | |
| | (xxiii) Any other chemical fertilisers | At the point of first sale in the State by a dealer who is liable to tax under section 5. | 2 |
| 55. | Pesticides and plant protection chemicals | do. | 4"; |

(xxiv) for Serial Number 58 and the entries relating thereto, the following shall be substituted, namely:—

| | | | |
|---|---|---|---|
| "58. | (i) Garbled Pepper<br>(ii) Ungarbled Pepper | At the point of last purchase in the State by a dealer who is liable to tax under section 5 | 6"; |

(xxv) for Serial Numbers 65A and 66, and the entries relating thereto, the following shall be substituted, namely:—

| | | | |
|---|---|---|---|
| "65A. | (i) Prawns, lobsters, frogs, frog-legs, cuttle fish and crab not falling under (ii) below or item 25H (viii) | At the point of last purchase in the State by a dealer who is liable to tax under section 5 | 5 |
| | (ii) Prawns, lobsters, frog, frog-legs, cuttle fish and crab canned or tinned or frozen or otherwise processed not falling under item 25H (viii) | do. | 5 |
| 66. | Cashewnut with shell | do. | 5 |
| 66A. | Cashewnut kernel | At the point of first sale in the State by a dealer who is liable to tax under section 5 | 5". |

23. *Amendment of Third Schedule.*—In the Third Schedule to the principal Act,—

(i) serial Number 8 and the entry relating thereto shall be omitted;

(ii) before Serial Number 12 and the entry relating thereto, the following shall be inserted, namely:—

"11A. Arrack.".

24. *Validation.*—Notwithstanding anything contained in the principal Act or in any other law for the time being in force, or in any judgment, decree or order of any court or other authority, any order purported to have been passed or any other action purported to have been taken, before the commencement of this Act, by a Deputy Commissioner in revision against the orders of any Assistant Commissioner of Salestax who has been invested with the powers of an 'assessing authority in the purported exercise of the powers conferred by section 35 of the principal Act shall be, and shall be deemed always to have been, valid and in accordance with law as if such order was passed or such other action was taken in exercise of the powers conferred by section 35 of the principal Act as amended by this Act.

25. *Repeal and saving.*—(1) The Kerala General Sales Tax (Amendment) Ordinance, 1978 (10 of 1978), is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the principal Act as amended by the said Ordinance shall be deemed to have been done or taken under the principal Act as amended by this Act.

©
Government of Kerala
1978

Reg. No. KL/TV/12

# KERALA GAZETTE

## EXTRAORDINARY

PUBLISHED BY AUTHORITY

Vol. XXIII] Trivandrum, Wednesday, 2nd August 1978 / 11th Sravana 1900 [No. 509

GOVERNMENT OF KERALA

**Water and Transport (Transport-C) Department**

NOTIFICATION

G. O. Rt. 370/78/W&T. *Dated, Trivandrum, 2nd August 1978.*

**S. R. O. No.** 765/78.—Whereas representations have been received by Government from the operators of stage carriages in this State that vehicle tax in respect of the stage carriages for the Quarter ending 30th September, 1978 could not be remitted within the prescribed period and that extension of time for payment of vehicle tax in respect of stage carriages may, therefore be granted;

And whereas, the Government are convinced that circumstances exist that the operators of stage carriages could not remit the vehicle tax in respect of their vehicles ordinarily kept for use in the State for the Quarter ending the 30th September, 1978 due to various reasons;

And whereas, Government are convinced that non-operation of these vehicles due to non-payment of tax would cause great inconvenience to the travelling public;

And whereas, Government consider it necessary to extend in public interest the time for payment of vehicle tax in respect of the stage carriages;

33/2956/MC.

Now, therefore in exercise of the powers conferred by section 22 of the Kerala Motor Vehicles Taxation Act, 1976 (19 of 1976), read with rule 5 of the Kerala Motor Vehicles Taxation Rules, 1975 the Government of Kerala hereby order that the vehicle tax for the Quarter ending 30th September, 1978, in respect of stage carriages ordinarily kept for use in the State shall be paid on or before 16th day of August, 1978.

By order of the Governor,

K. KRISHNAN NAIR,

*Additional Secretary to Government.*

**Explanatory Note**

(This is not part of the notification but is intended to indicate the main purport of the notification).

Government have received several representations from the stage carriage operators requesting for extension of time for payment of vehicle tax for the Quarter ending 30-9-1978 on the ground that they are not in a position to remit the tax within the specified time due to various reasons. Government have convinced of the position and in public interest to grant extension of time for payment of vehicle tax as notified as otherwise those vehicles might be put out of operation for non-payment of tax would cause great inconvenience to the travelling public.

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TRIVANDRUM, 1978.

Government of Kerala
1978

# KERALA GAZETTE

## EXTRAORDINARY

PUBLISHED BY AUTHORITY

Vol. XXIII] Trivandrum, Wednesday, 2nd August 1978 / 11th Sravana 1900 [No. 502

### NOTICE

No. C4-59190/78. 31*st July* 1978

Whereas I am satisfied that the public place mentioned in schedule I below is required in connection with the launching of the equatorial sounding rockets from the launching station at Pallithura in the Attipra Village of Trivandrum Taluk by the Space Research Division of the Department of Atomic Energy to the Government of India;

I, T. A. S. Iyer, Inspector General of Police in exercise of the powers conferred upon me under section 24 of the Kerala Police Act, 1960 (Act V of 1961), hereby reserve temporarily the public place mentioned in Schedule II and prohibit persons from entering the area so reserved save under conditions as may be prescribed by me.

### Schedule I

PLACE OF LAUNCHING.

The rocket will be fired from the launcher on a pad at Pallithura near Trivandrum on the west coast of India.

FIRING SCHEDULE

| *Date* | *Danger time (I. S. T.)* | *Rocket type* | *Pay-load* |
|---|---|---|---|
| 2-8-1978 to 3-8-1978 | 1900—2230 hrs. | M-100B | Meteriological |

33/2938/G.

LAUNCHER CO-ORDINATES

| | | |
|---|---|---|
| Latitude | .. | 8° 32′ 34″ N |
| Longitude | .. | 76° 51′ 32″ E |

LAUNCHER SETTINGS

| | | |
|---|---|---|
| Effective azimuth | .. | 235° |
| Effective elevation | .. | 83° |

**Schedule II**

DANGER ZONES

(1) A sector of radius 5 NM from launcher between azimuth angles 190 and 300 deg.

(2) A sector of radii 15 NM and 50 NM from launcher between azimuth angles 220 and 260 deg.

All types of aircraft, shipping boats, etc., especially fishing boats of all descriptions are warned to keep clear the danger zones mentioned above.

Office of the
Inspector General of Police,
Kerala State, Trivandrum-10.

T. A. S. IYER,
*Inspector General of Police.*

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1978

Reg. No. KL/TV/12

# KERALA GAZETTE

## EXTRAORDINARY

PUBLISHED BY AUTHORITY

Vol. XXIII] Trivandrum, Wednesday, 2nd August 1978 / 11th Sravana 1900 [No. 506

GOVERNMENT OF KERALA

**Law (Leg. A) Department**

NOTIFICATION

No. 9084-Leg (A) 2/78/Law. *Dated, Trivandrum, 2nd August, 1978/ 11th Sravana, 1900.*

The following Act of the Kerala State Legislature is hereby published for general information. The Bill as passed by the Legislative Assembly received the assent of the Governor on the 1st day of August, 1978.

By order of the Governor,

K. VISWANATHAN NAIR,
*Law Secretary.*

PRINTED AND PUBLISHED BY THE S.G.P. AT THE GOVERNMENT PRESS, TRIVANDRUM, 1978.

33/2950/MC.

LAUNCHER CO-ORDINATES

| | | |
|---|---|---|
| Latitude | ... | 8° 32′ 34″ N |
| Longitude | ... | 76° 51′ 32″ E |

LAUNCHER SETTINGS

| | | |
|---|---|---|
| Effective azimuth | ... | 235° |
| Effective elevation | ... | 83° |

## Schedule II

DANGER ZONES

(1) A sector of radius 5 NM from launcher between azimuth angles 190 and 300 deg.

(2) A sector of radii 15 NM and 50 NM from launcher between azimuth angles 220 and 260 deg.

All types of aircraft, shipping boats, etc., especially fishing boats of all descriptions are warned to keep clear the danger zones mentioned above.

Office of the
Inspector General of Police,
Kerala State, Trivandrum-10.

T. A. S. IYER,
*Inspector General of Police.*

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TRIVANDRUM, 1978.

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Reg. No. KL/TV/12

# KERALA GAZETTE

## EXTRAORDINARY

### PUBLISHED BY AUTHORITY

Vol. XXIII] Trivandrum, Wednesday, 2nd August 1978 / 11th Sravana 1900 [No. 506

GOVERNMENT OF KERALA

**Law (Leg. A) Department**

NOTIFICATION

No. 9084-Leg (A) 2/78/Law. *Dated, Trivandrum, 2nd August, 1978/ 11th Sravana, 1900.*

The following Act of the Kerala State Legislature is hereby published for general information. The Bill as passed by the Legislative Assembly received the assent of the Governor on the 1st day of August, 1978.

By order of the Governor,

K. VISWANATHAN NAIR,

*Law Secretary.*

PRINTED AND PUBLISHED BY THE S.G.P. AT THE GOVERNMENT PRESS, TRIVANDRUM, 1978.

33/2950/MC.

## ACT 19 OF 1978

## THE KERALA CHITTIES (AMENDMENT) ACT, 1978.

*An Act to amend the Kerala Chitties Act, 1975.*

*Preamble.*—WHEREAS it is expedient to amend the Kerala Chitties Act, 1975, for the purpose hereinafter appearing;

BE it enacted in the Twenty-ninth Year of the Republic of India as follows:—

1. *Short title and commencement.*—(1) This Act may be called the Kerala Chitties (Amendment) Act, 1978.

(2) It shall be deemed to have come into force on the 3rd day of May, 1978.

2. *Insertion of new section 70A.*—In the Kerala Chitties Act, 1975 (23 of 1975) (hereinafter referred to as the principal Act), after section 70, the following section shall be inserted, namely:—

"70A. *Power to exempt.*—The Government may, by notification in the Gazette and for reasons to be specified in such notification, exempt any company owned by the Government of Kerala or any co-operative society registered or deemed to be registered under the Kerala Co-operative Societies Act, 1969 (21 of 1969), from all or any of the provisions of this Act.".

3. *Repeal and saving.*—(1) The Kerala Chitties (Amendment) Ordinance, 1978 (13 of 1978), is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the principal Act as amended by the said Ordinance shall be deemed to have been done or taken under the principal Act as amended by this Act

Government of Kerala
1978

# KERALA GAZETTE

## EXTRAORDINARY

PUBLISHED BY AUTHORITY

Vol. XXIII] Trivandrum, Wednesday, 2nd August 1978 / 11th Sravana 1900 [No. 507

GOVERNMENT OF KERALA

**Law (Leg. A) Department**

NOTIFICATION

No. 9724-Leg. (A) 2/78/Law. *Dated, Trivandrum, 2nd August, 1978/ 11th Sravana, 1900*

The following Act of the Kerala State Legislature is hereby published for general information. Toe Bill as passed by the Legislative Assembly received the assent of the Governor on the 1st day of August, 1978.

By order of the Governor,

K. VISWANATHAN NAIR,
*Law Secretay.*

PRINTED AND PUBLISHED BY THE S.G.P. AT THE GOVERNMENT PRESS, TRIVANDRUM, 1978.

33/2951/MC

# THE KERALA ADDITIONAL SALES TAX ACT, 1978

*An Act to provide for the levy of additional sales tax for the financial year 1978-79.*

*Preamble.*—WHEREAS it is expedient to provide for the levy of additional sales tax for the financial year 1978-79;

BE it enacted in the Twenty-ninth Year of the Republic of India as follows:—

1. *Short title and commencement.*—(1) This Act may be called the Kerala Additional Sales Tax Act, 1978.

(2) It shall be deemed to have come into force on the 1st day of April 1978.

2. *Levy of additional tax on sales and purchase taxes during 1978-79.*—(1) The tax payable under the Kerala General Sales Tax Act, 1963 (15 of 1963) (hereinafter referred to as the Sales Tax Act), for the financial year commencing on the first day of April, 1978, shall be increased by ten per cent of such tax.

*Explanation.*—Where the tax under the Sales Tax Act is payable at a reduced rate by virtue of a notification under section 10 thereof, or where the dealer has opted to pay the tax at the compounded rate mentioned in sub-section (1) of section 7, the tax payable at such reduced or compounded rate shall, for the purposes of this sub-section, be deemed to be the tax payable under the Sales Tax Act.

(2) Notwithstanding anything contained in sub-section (1), in the case of the goods specified in the Second Schedule to the Sales Tax Act,—

(a) the tax shall not be increased under sub-section (1), if the tax together with the surcharge, if any, payable thereon under the Kerala Surcharge on Taxes Act, 1957 (11 of 1957), is equal to four per cent of the taxable turnover of such goods;

(b) if the tax together with such surcharge, if any, is less than four per cent of the taxable turnover of such goods, the amount by which the tax is increased under sub-section (1) shall not exceed the difference between the amount calculated at four per cent of the taxable turnover of such goods and the aggregate amount of the tax and such surcharge, if any, payable on such taxable turnover.

(3) The additional tax payable under sub-section (1) shall be in addition to the surcharge payable under the Kerala Surcharge on Taxes Act, 1957 (11 of 1957).

(4) The provisions of the Sales Tax Act shall apply in relation to the additional tax payable under sub-section (1) as they apply in relation to the tax payable under that Act.

(5) All words and expressions used in this section and defined in the Sales Tax Act shall have the meanings respectively assigned to them in that Act.

3. *Repeal and saving.*—(1) The Kerala Additional Sales Tax Ordinance, 1978 (9 of 1978), is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the said Ordinance shall be deemed to have been done or taken under this Act.